

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>MARTHA M. SULLIVAN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53163</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 13, 2010, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2009 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**6397 Lake Drive, Longmont, Colorado  
(Boulder County Schedule No. R0099110)**

The subject property is a 1,348 square foot two-story residence with an attached one-car garage built in 1930. Additions and remodeling are dated 1969 and 1974. The 0.49 acre site fronts a gravel road and is predominantly level and triangular in shape. The house faces the long, southern perimeter, the narrowest point being to the east. To the rear, along the northern length, is an up sloping earthen dam with an uppermost ridge to fifteen feet overlooking McCall Lake, a Longmont-owned reservoir.

Respondent assigned an actual value of \$280,000.00 for tax year 2009. Petitioner is requesting a value of \$192,409.00.

Petitioner’s witness described the negative aspects of the site. Its triangular shape offers little use at its eastern point and prohibits residential expansion due to setbacks. The ridge-top trail along the earthen dam is heavily used and provides a direct view into the subject site. The owner is

impacted by noise, trash, and security concerns and argues that the portion of the ridge line overlooking the subject property should be cordoned off. The site enjoys no lake view, and the property is not waterfront.

Based on the market approach, Petitioner presented an indicated value of \$192,409.00 for the subject property. Three comparable sales and their sales prices were presented: 11831 Quail Road for \$268,000.00, 8171 Hygiene Road for \$318,000.00, and 6724 McCall Drive for \$235,000.00. Adjustments for time, acreage, size, location, garages, and outbuildings were based on Respondent's adjustments. Adjusted sales prices were \$197,640.00, \$213,654.00, and \$165,935.00, respectively. Reconciliation was based on averaging the three adjusted sales prices. A fourth sale (6445 Ute Road) was presented but not considered in the final analysis.

Petitioner discussed the following issues: low water pressure to the house due to old lines, which the city has refused to replace due to cost; Respondent's use of pre-base period sales; and Respondent's sales classified as "out building residential," rendering them unsuitable for comparison.

Respondent presented an indicated value of \$280,000.00 for the subject property based on the market approach. The witness presented three comparable sales ranging in sales price from \$235,000.00 to \$429,000.00 and in size from 984 to 2,312 square feet. After adjustments were made for time, acreage, location, construction quality, size, garages, bathrooms, and outbuildings, the sales ranged from \$270,000.00 to \$284,000.00. The witness gave most weight to Sales 1 and 2.

Respondent's witness discussed Petitioner's three sales, which he rejected. 11831 Quail Road was located eleven miles from the subject near the Weld County line in a different marketing area. 8171 Hygiene Road sat on larger acreage (1.5 acre) and had considerably superior updating. 6724 McCall Drive was rejected for several reasons: a shared well requiring special financing, electric code violations, foundation and plumbing problems, fair condition, and an adverse easement issue. 6445 Ute Road was rejected for several reasons: foreclosure sale, location on Highway 66, a very dated interior, a failed septic system, and an awkward garage conversion to living/storage space.

Respondent's witness addressed Petitioner's concerns. First, the public water lines and low water pressure to the subject residence, not atypical for the age of the subject neighborhood, were addressed with the age of the property. Second, state statute permits a comparable sale search up to five years if necessary to secure appropriate comparables, but all must be time trended. Third, all of Respondent's comparable sales were classified residentially, although the "outbuilding residential" computer language is admittedly confusing.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009.

Based on the description of Petitioner's sales, the Board is persuaded that Respondent's comparable sales are more comparable to the subject property.

The Board is also persuaded that the subject site's shape and earthen dam impose significant impediments to daily living and are substantial marketing issues that have not been adequately addressed. Respondent's location adjustments bracketed \$30,000.00. The Board considers an appropriate adjustment to be twice that amount.

The Board concludes that the 2009 actual value of the subject property should be reduced to \$250,000.00.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$250,000.00.

The Boulder County Assessor is directed to change his/her records accordingly.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

DATED and MAILED this 28<sup>th</sup> day of July 2010.

BOARD OF ASSESSMENT APPEALS

*Diane M DeVries*

Diane M. DeVries

*MaryKay Kelley*

MaryKay Kelley

I hereby certify that this is a true  
and correct copy of the decision of  
the Board of Assessment Appeals.

*H. Flannery*

Heather Flannery

